

**Co Treasurer  
Letterhead**

(Insert the Name of the  
Owner as of Date of the Change)  
(Address of person of whom penalty is due)

Penalty Assessment Date: (Date of this letter): \_\_\_\_\_

RE: Sec.74.485 WI Stats. Penalty for Converting Agricultural Land  
(T, V, or C) of \_\_\_\_\_, \_\_\_\_\_ County  
Parcel #(s) \_\_\_\_\_  
Change reflected on Assessment Roll effective January 1, 200\_

Dear \_\_\_\_\_:

The municipal assessor has informed this office that \_\_\_\_\_ acre(s) in the above referenced parcel(s) had been assessed as agricultural land under sec. 70.32(2)(c)1 and the acre(s) is(are) no longer devoted to primarily agricultural use. As owner at the time of the change in use, and based on the total number of acres converted in this municipality during the year, the penalty is \$\_\_\_\_\_.

For further information, see the Wisconsin Department of Revenue website at [www.dor.state.wi.us](http://www.dor.state.wi.us) for "Frequently Asked Questions", the "Agricultural Assessment Guide", and a list of penalties by County.

The penalty is due no later than 30 days from the above date. Payments past that date are delinquent and shall be paid with interest at 1% per month (or fraction thereof), calculated from the date of this penalty assessment. Failure to pay will result in an application of a special charge against the land related to the penalty.

Please submit your check, made out to: \_\_\_\_\_ County  
C/O of \_\_\_\_\_, County Treasurer  
CO TREAS. ADDRESS

Sincerely,

County Treasurer

cc. Municipal Assessor